

Sixty-seventh
Legislative Assembly
of North Dakota

BILL NO.

Introduced by

Representative Kasper

(Approved by the Delayed Bills Committee)

1 A BILL for an Act to create and enact a new section to chapter 6-08 of the North Dakota Century
2 Code, relating to prohibitions on financial institutions disclosing information to the internal
3 revenue service; to provide a penalty; and to declare an emergency.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1.** A new section to chapter 6-08 of the North Dakota Century Code is created
6 and enacted as follows:

7 **Prohibitions on disclosure of information to internal revenue service - Civil penalty -**
8 **Injunctive enforcement.**

- 9 1. Except as otherwise provided under this section, notwithstanding contrary state and
10 federal laws and regulations, a financial institution, credit union, or financial
11 corporation may not disclose customer information to the internal revenue service.
12 2. Subsection 1 does not apply to a disclosure required for a tax audit, for a criminal
13 investigation, or to comply with federal law or regulations in effect on October 1, 2021.
14 3. The attorney general, or a state's attorney with the permission or at the request of the
15 attorney general, may bring an action for appropriate injunctive relief and civil
16 penalties in the name of the state for a violation of this section. The trier of fact may
17 assess for the benefit of the state a civil penalty of one thousand dollars for each
18 individual violation of this section.
19 4. As used in this section, the term "customer information" has the same meaning as
20 provided under section 6-08.1-01.

21 **SECTION 2. EMERGENCY.** This Act is declared to be an emergency measure.